

WHEREAS, there are persons who are qualified as beneficiaries under said chapter who did not file their claims within the time provided by said act, and

WHEREAS, said excess tax revenues should be devoted only to the general purposes for which they were enacted,

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Notwithstanding the provisions of sections one hun-  
2 dred forty-one (141) and one hundred forty-two (142), Code of  
3 Iowa, 1939, the Treasurer of State shall draw upon each county treas-  
4 urer in the state for the amount of funds in the hands of each county  
5 treasurer derived from the tax levies made in pursuance and as a re-  
6 sult of the provisions of section eleven (11) of chapter three hundred  
7 thirty-two (332) (House File 401) Acts of the thirty-ninth (39th)  
8 General Assembly, including the levies made under sections six thou-  
9 sand nine hundred eighty-seven (6987) and seven thousand one hun-  
10 dred eighty-three and one-tenth (7183.1), Code, 1939. All funds de-  
11 rived from said levies shall be placed by the State Treasurer in the  
12 bonus fund provided for by section two (2) of said chapter, and said  
13 bonus fund is hereby augmented by said tax revenues.

1 SEC. 2. Any beneficiary as defined in section four (4) of said  
2 chapter three hundred thirty-two (332) (House File 401) Acts of  
3 the thirty-ninth (39th) General Assembly who did not receive the  
4 benefits of said act shall be entitled to receive the benefits of said act,  
5 provided such person shall have on file an application therefor on or  
6 before December 31, 1944, the provisions as to the time of filing in  
7 section five (5) of said chapter to the contrary notwithstanding.

1 SEC. 3. All funds remaining in the bonus fund after the payment  
2 of bonus benefits as provided for in section two (2) of this act shall  
3 become an integral part of the disability fund provided for in section  
4 eight (8) of said chapter three hundred thirty-two (332) (House File  
5 401) Acts of the thirty-ninth (39th) General Assembly.

1 SEC. 4. Section eight (8) of chapter three hundred thirty-two  
2 (332) (House File 401) Acts of the thirty-ninth (39th) General As-  
3 sembly is amended by striking therefrom the last sentence in said  
4 section eight (8).

Approved April 6, 1943.

## CHAPTER 220

### STATE INSTITUTION FUND FOR SUPPORT OF COUNTY PATIENTS AT STATE INSTITUTIONS

#### H. F. 14

AN ACT to amend chapter three hundred forty-five (345), code, 1939, to establish a state institution fund in each county, to provide for the levy of taxes for said fund, the determination of the amount of said levy and the disbursement of said fund in discharge of expenses incurred by counties in maintaining patients, including cost of commitment and transportation of patients, at Mount Pleasant State Hospital for the Insane, Independence State Hospital for the Insane, Clarinda State Hospital for the Insane, Cherokee State Hospital for the Insane, the State Sanitorium for the Treatment of Tuberculosis at Oakdale or any similar tuberculosis institution

established and maintained by any county under provision of law, the Glenwood State School for the Feeble-Minded, the Hospital for Epileptics and School for Feeble-Minded at Woodward, the Iowa Juvenile Home at Toledo, the Iowa Soldiers' Orphans Home at Davenport, the School for the Blind at Vinton, the School for the Deaf at Council Bluffs and the State Psychopathic Hospital at Iowa City, and to amend sections three thousand four hundred eighty-two and twenty-one hundredths (3482.21), three thousand six hundred one (3601), three thousand seven hundred three (3703), three thousand seven hundred twenty (3720), three thousand eight hundred twenty-eight and one hundred twenty-eight thousands (3828.128), four thousand seventy-four (4074), code, 1939; and to repeal sections three thousand four hundred seventy-seven and seven tenths (3477.7), three thousand six hundred three (3603), code, 1939, and to enact substitutes therefor; all relating to the payment of the expenses of maintaining persons at county expense in such state institutions and to provide that said costs shall be paid from the state institution fund herein created.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That chapter three hundred forty-five (345), Code,  
2 1939, is hereby amended by adding thereto the following section:  
3 "The board of supervisors for each county shall establish a state  
4 institution fund and shall at the time of levying other taxes, estimate  
5 the amount necessary to meet the expense in the coming year of main-  
6 taining county patients, including cost of commitment and transpor-  
7 tation of patients at the Mount Pleasant state hospital for the insane,  
8 Independence state hospital for the insane, Cherokee state hospital  
9 for the insane, Clarinda state hospital for the insane, the state sani-  
10 torium for the treatment of tuberculosis at Oakdale or any similar  
11 tuberculosis institution established and maintained by any county  
12 under the provisions of chapter 189.6, Code, 1939, the Glenwood state  
13 school for the feeble-minded, the hospital for epileptics and school for  
14 feeble-minded at Woodward, the Iowa juvenile home at Toledo, the  
15 Iowa soldiers' orphans home at Davenport, the school for the blind at  
16 Vinton, the school for the deaf at Council Bluffs, and the state psycho-  
17 pathic hospital at Iowa City, and shall levy a tax therefor. Said fund  
18 shall not be diverted to any other purpose. Should any county fail to  
19 levy a tax sufficient to meet this expense the deficiency shall be paid  
20 from the county general fund, same to be transferred to the state in-  
21 stitution fund."

1 SEC. 2. Section three thousand four hundred seventy-seven and  
2 seven-tenths (3477.7), Code, 1939, is hereby repealed and the follow-  
3 ing is enacted in lieu thereof:  
4 "All expenses required to be paid by counties for the support, cost  
5 of commitment and transportation of patients in this hospital, shall  
6 be paid by the board of supervisors from the state institution fund."

1 SEC. 3. Section three thousand four hundred eighty-two and  
2 twenty-one hundredths (3482.21), Code, 1939, is hereby amended  
3 by striking all of said section after the word "paid" in line eight (8)  
4 and inserting in lieu thereof, the following:  
5 "from the state institution fund."

1 SEC. 4. Section three thousand six hundred one (3601), Code,  
2 1939, is hereby amended by striking the words "insane or county"  
3 in line six (6) thereof and inserting in lieu thereof the words "state  
4 institution".

1 SEC. 5. Section three thousand six hundred three (3603), Code  
 2 1939, is hereby repealed and the following is enacted in lieu thereof:  
 3 "All expense required to be paid by counties for the care, commit-  
 4 ment and transportation of insane patients in state hospitals, shall be  
 5 paid by the board of supervisors from the state institution fund."

1 SEC. 6. Section three thousand seven hundred three (3703), Code,  
 2 1939, is hereby amended by inserting after the word "county" in line  
 3 thirteen (13) thereof, the following:  
 4 "from the state institution fund".

1 SEC. 7. Section three thousand seven hundred twenty (3720), Code,  
 2 1939, is hereby amended by inserting after the word "county" in line  
 3 nine (9) the following:  
 4 "from the state institution fund".

1 SEC. 8. Section four thousand seventy-four (4074), Code, 1939,  
 2 is hereby amended by striking the words "general county" in line  
 3 six (6), and inserting in lieu thereof the words "state institution".

1 SEC. 9. Section three thousand eight hundred twenty-eight and  
 2 one hundred twenty-eight thousandths (3828.128), Code, 1939, is  
 3 hereby amended by striking the word, "poor" in line two (2) and  
 4 inserting in lieu thereof the words, "state institution".

Approved March 17th, 1943.

#### CHAPTER 221

#### NO INTEREST AS PENALTY ON DELINQUENT TAXES OF PERSONS IN ARMED FORCES

H. F. 401

AN ACT to amend section seven thousand two hundred fourteen (7214), code, 1939, relating to interest as penalty on delinquent taxes.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section seven thousand two hundred fourteen (7214),  
 2 Code, 1939, is hereby amended by adding at the end thereof the follow-  
 3 ing: "No interest and penalties shall be charged on any such taxes due  
 4 and payable in the years 1943 and 1944 when the same are levied on  
 5 the property of a person serving in the armed forces of the United  
 6 States."

Approved April 8, 1943.